

	<b>Name subjects :</b>	<b>BASICS OF ACCOUNTING AND MANAGEMENT FINANCE</b>		
<b>Code subjects</b>	<b>Case status</b>	<b>Semester</b>	<b>Number of ECTS credits</b>	<b>Number of lessons ( weekly )</b>
<b>PO10RU</b>	<b>Required</b>	<b>II</b>	<b>4</b>	<b>2P+1V</b>

**Study programs organized for :** Polytechnics , general studies

**Conditionality other subjects :** No conditionality with other objects

**Idea studies module on subject :** Develop ability at students to recognize how much is in the process construction construction objects important and economic side of that process , and that each technically step in the process there is certain value which increases price costs construction object and how does it affect on final price investor and customer . Develop ability distinctions financial reports company and how business activities affect on value and change certain items in the team reports . Consider importance precise calculation prices costs for delivery decision on further investments and projects .

**Goals studies module on subject :** The module aims to there are students meet with basic accounting information , how it is obtained , and how I can help in understanding importance the same and interpretation numbers presented different financial reports . Also , that students meet with accounting by following process construction and acquisitions construction objects and in a way calculation price costs construction objects . That is , yes, in addition to the technical one monitoring construction and acquisitions construction objects , understand and economic side given process through calculation costs and calculation prices costs .

**Outcomes learning :** A successful student overcome this one module , will be able to :

1. Understands basic accounting concepts as what are balance sheet balances , assets , liabilities , assets , liabilities , capital , income , expenses , costs etc. ) and understands way recording business transaction ;
2. Identifies influences business activities on financial reports ( balance sheet) balance sheet success and financial report flows ) ;
3. Compose financial reports ( balance sheet) balance sheet of success , financial reports flows ) on basis given accounting data ;
4. R relationships nature and types costs and distinguishes concept costs from similar concepts ( expenditure , expenditure , expenditure etc. ) ;
5. And identifies importance costs for calculation prices costs construction objects ;
6. R relationships calculation prices costs construction objects and what costs they enter into the calculation prices costs .

**Name and last name teacher and collaborators :** Assoc. Dr. Jadranka Glomazić

**Teaching method and overcoming materials :** lectures , colloquium , test, final exam , homework tasks

#### WORK PLAN

**Sunday :** Name methodological unit for lectures (P), exercises (V) and others teaching contents (O); Planned shape checks knowledge (Pz)

<b>Preparatory Sunday</b>		Introduction , preparation and enrollment semester .
<b>And Sunday</b>	<b>About</b>	Introduction . Introduction subjects and rules
	<b>P</b>	Accounting on example students – Part I
<b>II</b>	<b>P</b>	Accounting on example students – part II
<b>III</b>	<b>P</b>	Basics accounting and financial reporting on example small of business for students - Part I
<b>IV</b>	<b>P</b>	Basics accounting and financial reporting on example small of business for students - Part II
<b>V</b>	<b>P</b>	Basic financial reports company ( types , purpose , goal and users ) Financial report – balance sheet conditions
<b>VI</b>	<b>P</b>	Financial reports – balance sheet success and financial report flows
<b>VII</b>	<b>About</b>	Preparation for the final exam
	<b>PZ</b>	<b>Colloquium</b>
<b>VIII</b>	<b>P</b>	Accounting costs - concept and criteria for division costs
<b>IX</b>	<b>P</b>	Costs accordingly criterion passed out costs
<b>X</b>	<b>P</b>	Accounting costs – fixed and variable expenses
<b>XI</b>	<b>P</b>	Accounting costs – direct and indirect expenses ; due and untimely expenses
<b>XII</b>	<b>Pz</b>	<b>Test</b>
<b>XIII</b>	<b>P</b>	Accounting monitoring purchases construction objects
<b>XIV</b>	<b>P</b>	Accounting monitoring construction construction object by engaging contractor works
<b>XV</b>	<b>P</b>	Accounting monitoring construction construction building for own use needs
<b>XVI</b>	<b>PZ</b>	<b>Final exam .</b>
<b>XVII</b>		Verification semester and enrollment rating
<b>XVIII</b>		<b>Correctional exam deadline</b>

**Obligations student in progress classes :** lectures , discussions , homework tasks tasks .

**Consultations by e-mail :** YES

**Load student**

<p style="text-align: center;"><u>Sunday</u></p> <p>4 credits x 40/30 = 5 hours 20 minutes ( total Sunday burden</p> <p><b>Structure :</b></p> <p>2 hours lectures</p> <p>1 hour of exercise</p> <p>2 hours 20 minutes independent work, including consultations .</p>	<p style="text-align: center;"><u>in the semester</u></p> <p>Total workload for the subject 4x30 = 120h</p> <p><b>Structure :</b></p> <p>Teaching and final exam : 5h20min x 16 weeks = 85h 20min</p> <p>Necessary preparations before beginning semester ( administration , enrollment , certification ) : 5h20minx2=10h40min</p> <p>Additional preparation work and laying remedial exam time : 0-24h</p>
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**Literature :**

**Chrestomatus I and II** ( notes with lectures , selected parts textbook from these areas , practice tasks etc. ), Jadranka Glomazić

**Financial accounting : International approach (2012)**, Jagdish Kothari and Elisabetta Barone, Datastatus , Belgrade

**Basics accounting (2007)** , Žager , Katarina; Tušek, Boris; Vasiček , Vesna; Žager , Lajoš , University , Zagreb

**Accounting production (2009)** , Group of authors , RRiF , Zagreb

**Shapes checks knowledge and evaluation :**

**Accounting Module** : Test 10%, colloquium 35% and final exam 35%.

<b>Rating</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Number point</b>	<b>90-100</b>	<b>80-89</b>	<b>70-79</b>	<b>60-69</b>	<b>50-59</b>